

**IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT**

THE COCA-COLA CO. & SUBSIDIARIES)	
)	
Petitioner-Appellant)	
)	No. 24-13470
v.)	
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent-Appellee)	

**MOTION TO REMOVE FRANCESCA UGOLINI
AS COUNSEL FOR THE COMMISSIONER**

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**AMENDED CERTIFICATE OF INTERESTED PERSONS AND
CORPORATE DISCLOSURE STATEMENT**

Pursuant to Federal Rule of Appellate Procedure 26.1 and Eleventh Circuit Rule 26.1-1, counsel for the Commissioner of Internal Revenue hereby certifies that, to the best of their knowledge, information, and belief, the following persons¹ and entities have an interest in the outcome of this appeal. Persons added to or amended by this amended Certificate of Interested Persons filed by the Commissioner are marked with an “*”:

Altman, John M., Office of Chief Counsel, Internal Revenue Service

Bailie, Huong T., Office of Chief Counsel, Internal Revenue Service

*Bessent, Scott, acting Commissioner, Internal Revenue Service,

Respondent-Appellee

Borden, Charles E., Counsel for Amicus National Foreign Trade

Council, Inc.

¹ Some attorneys identified as “Counsel for Petitioner” represented petitioner earlier in this litigation but have ended that representation. Similarly, some attorneys identified as employed by the IRS or the Department of Justice worked at those agencies earlier in this litigation but have ended their employment.

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Bowers, Christopher, Counsel for Petitioner-Appellant

Brookins, Marial A., Counsel for Amicus Chamber of Commerce of the
United States of America

Campolieta, Justin L., Office of Chief Counsel, Internal Revenue
Service

Carden, Nathaniel, Counsel for Petitioner-Appellant

Chamber of Commerce of the United States of America, Amicus in
support of Petitioner-Appellant

Christensen, Jacob Earl, Attorney, Appellate Section, Tax Division,
United States Department of Justice

Craig III, John F., Counsel for Petitioner

Deloitte Tax LLP, Amicus in support of Petitioner-Appellant

Dixon, Steven R., Counsel for Petitioner

DLA Piper, Counsel for Petitioner

Dvoretzky, Shay, Counsel for Petitioner-Appellant

Faulkender, Michael, former Acting Commissioner, Internal Revenue
Service, Respondent-Appellee

Fiedler, Shannon C., Counsel for Petitioner-Appellant

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Fisher, Miriam L., Counsel for Petitioner-Appellant

Flores, Elizabeth P., Office of Chief Counsel, Internal Revenue

Service

Fougere, Joshua J., Counsel for Amici PwC US Tax LLP,

Deloitte Tax LLP, and KPMG LLP

Franklin, Barbara B., Office of Chief Counsel, Internal Revenue

Service

Frisch, Jill A., Office of Chief Counsel, Internal Revenue Service

Garre, Gregory G., Counsel for Petitioner-Appellant

Garza, Steven D., Office of Chief Counsel, Internal Revenue Service

Gasper, Julie Ann P., Office of Chief Counsel, Internal Revenue

Service

Gerling-Ritters, Hans D., Counsel for Petitioner

Gibson, Dunn & Crutcher LLP, Counsel for Petitioner

Goldberg, Lisa M., Office of Chief Counsel, Internal Revenue Service

Gordon, Anne, Counsel for Amicus National Foreign Trade Council,

Inc.

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Greenhouse, Robin L., Office of Chief Counsel, Internal Revenue
Service

Hagley, Judith A., former Attorney, Appellate Section, Tax Division,
United States Department of Justice, Counsel for Appellee

Haungs, Michael J., Acting Chief, Appellate Section, Tax Division,
United States Department of Justice, Counsel for Appellee

Haji, Sakina, Counsel for Petitioner-Appellant

Hintermeister, Anne O'Brien, Office of Chief Counsel, Internal
Revenue Service

Holland & Knight LLP, Counsel for Amicus National Foreign Trade
Council, Inc.

Hoory, Eli, Office of Chief Counsel, Internal Revenue Service

Hubbert, David A., former Deputy Assistant Attorney General, Tax
Division, United States Department of Justice

Jacinto, Jarrett Y., Counsel for Petitioner

Joseph, Madeleine, Counsel for Amici PwC US Tax LLP,
Deloitte Tax LLP, and KPMG LLP

Kaplan Hecker & Fink, LLP, Counsel for Petitioner

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Kenworthy, Kevin L., Counsel for Petitioner

Klenicki, Erica, Counsel for Amicus National Association of
Manufacturers

Konopka, Erik J., Counsel for Petitioner-Appellant

KPMG LLP, Amicus in support of Petitioner-Appellant

Krause, Melanie, former Acting Commissioner, Internal Revenue
Service, Respondent-Appellee

Kummer, Michael D., Counsel for Petitioner

Lampert, Heather, Office of Chief Counsel, Internal Revenue Service

Latham & Watkins LLP, Counsel for Petitioner-Appellant

Lauber, Albert G., Senior Judge, United States Tax Court

Lerner, Matthew D., Counsel for Amici for PwC US Tax LLP,
Deloitte Tax LLP, and KPMG LLP

*Long, Billy, former Commissioner, Internal Revenue Service,
Respondent-Appellee

Luttig, Honorable John Michael, Counsel for Petitioner

Magee, John B., Counsel for Petitioner

Massey, Jonathan S., Counsel for Petitioner

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Massey & Gail LLP, Counsel for Petitioner

Matta, Lamia R., Counsel for Petitioner

Matthias-Bennetch, Paul W., Counsel for Amicus National Foreign
Trade Council, Inc.

Metcalf, Nicholas R., Counsel for Petitioner

Mezei, Saul, Counsel for Petitioner

Miller & Chevalier Chartered, Counsel for Petitioner

Molinoff, Sarah, Counsel for Amicus National Foreign Trade Council,
Inc.

Monaghan, Maria C., Counsel for Amicus Chamber of Commerce of
the United States of America

Morgan Lewis & Bockius LLP, Counsel for Petitioner

Morrison, Sean T., Counsel for Petitioner

National Association of Manufacturers, Amicus in support of
Petitioner-Appellant

National Foreign Trade Council, Inc., Amicus in support of
Petitioner-Appellant

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Odintz, Joshua D., Counsel for Amicus National Foreign Trade
Council, Inc.

Ortiz, Lisandra, Counsel for Petitioner

Patterson, Kathryn F., Office of Chief Counsel, Internal Revenue
Service

Paul, William M., Office of Chief Counsel, Internal Revenue Service

PwC US Tax LLP, Amicus in support of Petitioner-Appellant

Rasheed, Raza, Counsel for Petitioner-Appellant

Richards, Veronica L., Office of Chief Counsel, Internal Revenue
Service

Rider-Longmaid, Parker, Counsel for Petitioner-Appellant

Rollinson, Marjorie, former Chief Counsel, Internal Revenue Service

Rubin, Curt M., Office of Chief Counsel, Internal Revenue Service

Rubin, Jennifer M., Attorney, Appellate Section, Tax Division,
United States Department of Justice

Sidley Austin LLP, Counsel for Amici PwC US Tax LLP,
Deloitte Tax LLP, and KPMG LLP

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Skadden, Arps, Slate, Meagher & Flom LLP, Counsel for Petitioner-Appellant

Stafford, Blake, Counsel for Petitioner-Appellant

Stark, Sanford W., Counsel for Petitioner

The Coca-Cola Company, NYSE: KO, Petitioner-Appellant

Tilghman II, Michael A., Counsel for Amicus National Association of Manufacturers

Tribe, Laurence H., Counsel for Petitioner

Ugolini, Francesca, former Chief, Appellate Section, Tax Division, United States Department of Justice

Ussing, Carl Terrell, Counsel for Petitioner

Walker, Christopher J., Counsel for Amici Chamber of Commerce of the United States of America and National Association of Manufacturers

Werfel, Daniel, former Commissioner, Internal Revenue Service, Respondent-Appellee

Wilkins, William J., Office of Chief Counsel, Internal Revenue Service

Zemil, Nicholas A., Counsel for Petitioner

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As noted above, appellant The Coca-Cola Company is a publicly held corporation, and its NYSE ticker symbol is KO.

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Respondent-Appellee)	

**MOTION TO REMOVE FRANCESCA UGOLINI
AS COUNSEL FOR THE COMMISSIONER**

The Commissioner of Internal Revenue, the Appellee, respectfully requests that this Court remove Francesca Ugolini as counsel for the Commissioner. Ms. Ugolini is no longer employed by the United States Department of Justice. This appeal is assigned to Jennifer M. Rubin, who is lead counsel for the Commissioner and who filed her appearance in this Court on July 2, 2025.

WHEREFORE, the Commissioner respectfully requests that the Court grant this motion to remove Francesca Ugolini as counsel for the Commissioner.

Respectfully submitted,

<u>/s/ Francesca Ugolini</u> FRANCESCA UGOLINI Attorney SouthBank Legal 700 12th Street, NW Suite 700 Washington, DC 20005 (202) 998-2232 fugolini@southbank.legal	<u>/s/ Jennifer M. Rubin</u> JENNIFER M. RUBIN Attorney, Appellate Section Tax Division Department of Justice Post Office Box 502 Washington, D.C. 20044 (202) 307-0524 Jennifer.M.Rubin@usdoj.gov
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Dated: This 18th day of September, 2025.

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DECLARATION

Jennifer M. Rubin, of the Department of Justice, Tax Division,
Appellate Section, Washington, D.C., states as follows:

The facts recited in this motion are true and correct to the best of
my knowledge and belief.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746,
that the foregoing is true and correct.

Executed this 18th day of September 2025, in Washington, D.C.

/s/ Jennifer M. Rubin
JENNIFER M. RUBIN
Attorney

CERTIFICATE OF COMPLIANCE

With Type-Volume Limitation, Typeface Requirements, and
Type Style Requirements

1. This motion complies with the type-volume limitation of Fed. R. App. P. 27(d) because:

☒ this motion contains 144 words, excluding the parts exempted by Fed. R. App. P. 32(a)(7)(B)(iii), *or*

☐ this motion uses a monospaced typeface and contains [*state the number of*] lines of text, excluding the parts of the brief exempted by Fed. R. App. P. 32(a)(7)(B)(iii).

2. This motion complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type style requirements of Fed. R. App. P. 32(a)(6) because:

☒ this motion has been prepared in a proportionally spaced typeface using Microsoft Word 2010 in 14-point Century Schoolbook, *or*

☐ this motion has been prepared in a monospaced typeface using [*state name and version of word processing program*] with [*state number of characters per inch and name of type style*].

3. This document has been scanned for viruses using Microsoft Windows Defender program (updated daily), which reports that the file is virus-free.

(s) /s/ Jennífer M. Rubin

Attorney for Appellee

Dated: September 18, 2025